

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**APPLICATION FOR EXTENSION OF TIME TO FILE THE  
EMPLOYER'S ANNUAL RETURN AND RECONCILIATION OF HAWAII  
INCOME TAX WITHHELD FROM WAGES (FORM HW-3)**

Please read instructions below before preparing form.

**TAXPAYER'S**

**NAME:** \_\_\_\_\_

**BUSINESS**

**NAME:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**ZIP CODE +4:** \_\_\_\_\_

**HAWAII WITHHOLDING I.D. NO.**

Application is hereby made for an extension of time to file the employer's return and reconciliation of Hawaii income tax withheld from wages (FORM HW-3).

a. For calendar year ending December 31, 19 \_\_\_\_\_

b. An extension is requested until (*No more than 2 months. See Instructions below.*) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
MO DAY YR

c. This extension is necessary for the following reasons (See Instructions below):

d. ADDITIONAL TAX DUE (See Instructions below) Attach a check or money order for this amount in U.S. dollars payable to "HAWAII STATE TAX COLLECTOR". If no payment is due, enter "0" .....

\$

**DECLARATION**

I declare under the penalties set forth in section 231-36, HRS, that the statements contained herein are true and correct.

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT WITH POWER OF ATTORNEY

DATE

**INSTRUCTIONS FOR PREPARATION OF THIS FORM**

- Extensions will only be granted for periods of 2 months or less.
- Extensions will only be granted for a good reason (e.g., hospitalization of taxpayer). A full explanation of the reasons you need an extension must be given.
- This extension of time to file is **NOT** AN EXTENSION OF TIME TO PAY. If additional income taxes withheld are due for the year, write the amount due on line d. Your check or money order for the entire amount, payable in U.S. dollars to the "HAWAII STATE TAX COLLECTOR", must be attached to this form.
- Submit the completed form to the taxation district with which you are registered ON OR BEFORE THE LAST DAY OF FEBRUARY. Where the business terminates or permanently stops paying wages, the completed form must be submitted on or before the due date or your final periodic withholding tax return (FORM HW-14). Applications for extensions filed after the applicable date will **not** be granted.
- If approved or denied, an approval/denial letter will be sent to the taxpayer. A COPY OF THE **APPROVAL** LETTER **MUST** BE ATTACHED TO THE EMPLOYER'S RETURN AND RECONCILIATION OF HAWAII INCOME TAX WITHHELD FROM WAGES (FORM HW-3) TO AVOID PENALTY.
- IMPORTANT** — Approved applications for extensions are **ONLY** valid if all monthly or quarterly periodic returns (FORM HW-14) for the year have been filed.
- IMPORTANT** — The total period for which extensions will be granted **cannot** exceed two (2) months.

THIS SPACE FOR DATE RECEIVED STAMP

**MAILING ADDRESSES**

(Please direct all inquiries and correspondence to the district office with which you are registered.)

**OAHU DISTRICT OFFICE**  
P.O. Box 3827  
Honolulu, HI 96812-3827

**HAWAII DISTRICT OFFICE**  
P.O. Box 1377  
Hilo, HI 96721-1377

**MAUI DISTRICT OFFICE**  
P.O. Box 923  
Wailuku, HI 96793-0923

**KAUAI DISTRICT OFFICE**  
P.O. Box 1686  
Lihue, HI 96766-5686